

DEPARTMENT OF HEALTH AND HUMAN SERVICES**Food and Drug Administration****21 CFR Part 510****New Animal Drugs; Labeling of Drugs for Use in Milk-Producing Animals; Technical Amendment**

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; technical amendment.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations concerning labeling of drugs for use in milk-producing animals. This document corrects two outdated cross-references. As amended, the references conform to the current statute and regulations.

EFFECTIVE DATE: September 22, 1999.

FOR FURTHER INFORMATION CONTACT: Carol J. Haley, Center for Veterinary Medicine (HFV-6), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-594-1682.

SUPPLEMENTARY INFORMATION: FDA is amending the animal drug regulations in 21 CFR 510.105(a) and (b) concerning labeling of drugs for use in milk-producing animal. Paragraph (a) cites "Part 540 of this chapter" and paragraph (b) cites "section 402(a)(2)(D) of the act". Because of revisions of the act and the regulations, these cites should be changed to "Part 526 of this chapter" and "section 402(a)(2)(c)(ii) of the act", respectively. This document amends the regulation accordingly.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

List of Subjects in 21 CFR Part 510

Administrative practice and procedure, Animal drugs, Labeling, Reporting and recordkeeping requirements.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under the authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 510 is amended as follows:

PART 510—NEW ANIMAL DRUGS

1. The authority citation for 21 CFR part 510 continues to read as follows:

Authority: 21 U.S.C. 321, 331, 351, 352, 353, 360b, 371, 379e.

§ 510.105 [Amended]

2. Section 510.105 *Labeling of drugs for use in milk-producing animals* is amended in paragraph (a) by removing "540" and adding in its place "526", and in paragraph (b) by removing "402(a)(2)(D)" and adding in its place "402(a)(2)(c)(ii)".

Dated: September 8, 1999.

Stephen F. Sundlof,

Director, Center for Veterinary Medicine.

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 301 and 602**

[TD 8839]

RIN 1545-AV08

IRS Adoption Taxpayer Identification Numbers

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations under section 6109 relating to taxpayer identifying numbers. The final regulations provide rules for obtaining IRS adoption taxpayer identification numbers (ATINs), which are used to identify children placed for adoption. The regulations assist prospective adoptive parents in claiming tax benefits with respect to these children.

DATES: Effective Date: These regulations are effective September 22, 1999.

Dates of Applicability: For dates of applicability of these regulations, see §§ 301.6109-1(h)(2)(iii) and 301.6109-3(d).

FOR FURTHER INFORMATION CONTACT: Beverly A. Baughman, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Paperwork Reduction Act**

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507) under control number 1545-1564. Responses to this collection of information are required to obtain ATINs, which are used by prospective adoptive parents to claim tax benefits with respect to children placed for adoption.

An agency may not conduct or sponsor, and a person is not required to

respond to, a collection of information unless the collection of information displays a valid control number.

The collection of information in this final regulation is contained in § 301.6109-3(c)(2). The information collection requirements of that section are satisfied by including the required information on Form W-7A or such other form as may be prescribed by the IRS to apply for an adoption taxpayer identification number (ATIN). The burden for this requirement is reflected in the burden estimated for the form. The current burden estimated for Form W-7A is 40 minutes per form.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, OP:FS:FP, Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Books or records relating to this collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Background

This document contains final Regulations on Procedure and Administration (26 CFR part 301) relating to identifying numbers under section 6109.

On November 24, 1997, final and temporary regulations (TD 8739) were published in the **Federal Register** (62 FR 62518). A notice of proposed rulemaking (REG-103330-97) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (62 FR 62538).

Written comments responding to these notices were received and a public hearing was held on March 4, 1998. After consideration of all the comments, the proposed regulations under section 6109 are adopted with minor changes by this Treasury decision, and the corresponding temporary regulations are removed. The comments and revisions are discussed below.

Explanation of Revisions and Summary of Comments

Comments were received concerning the requirement that, in order for an ATIN to be assigned, the child must be placed for adoption by an *authorized placement agency* as defined in § 1.152-2(c)(2) of the regulations. The